

# CITY OF SALISBURY NORTH CAROLINA

## 2002-03 BUDGET For the Year Ending June 30, 2003



### MAYOR, CITY COUNCIL, AND CITY OFFICIALS

#### MAYOR AND CITY COUNCIL

Susan W. Kluttz - Mayor

Paul B. Woodson, Jr.- Mayor Pro-tem

William R. Burgin

William R. Kennedy

Robert G. Martin

#### OFFICIALS

David W. Treme  
City Manager

John A. Sofley, Jr.  
Finance Director

#### Budget Prepared By

David W. Treme - City Manager  
J. Foster Owen - Assistant City Manager  
John A. Sofley, Jr. - Finance Director

Teresa P. Harris - Budget and Performance Management Manager  
S. Wade Furches - Accounting Manager  
Michael D. West - Finance and Support Services Manager  
Myra B. Heard - Finance Specialist  
City Management Team

**The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Salisbury for its annual budget for the fiscal year beginning July 1, 2001 (Fiscal year 2001-2002).**

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**THE CITY OF SALISBURY'S  
FY 2002-03 BUDGET  
TABLE OF CONTENTS**

---

	PAGE
<b>CITY MANAGER'S BUDGET TRANSMITTAL MESSAGE .....</b>	i
 <b>SECTION I - INTRODUCTORY SECTION</b>	
FY 2002-03 General Fund - Revenue and Expenditure Graphs .....	1-1
City Revenues and Expenditures Graphs .....	1-2
Budget Summary .....	1-3
Summary of Interfund Transfers .....	1-4
General Fund Revenue Structure .....	1-4
Revenue Assumptions for FY 2002-03 .....	1-5
Trend Monitoring .....	1-7
Other Revenue Trends .....	1-8
 <b>SECTION II - FINANCIAL MANAGEMENT AND BUDGET PROCESS</b>	
Financial Management Program and Systems .....	2-1
Financial Management Policies .....	2-2
Budgets and Budgetary Accounting .....	2-4
Goal Setting and Budgetary Process .....	2-5
FY 2002-03 Budget Calendar .....	2-7
 <b>SECTION III - CITY OVERVIEW</b>	
Facts and Information .....	3-1
Miscellaneous Statistics and Tax Base for the City .....	3-5
Schedule of Principal Taxpayers and Demographic Statistics .....	3-6
List of Principal Officials and Organizational Chart .....	3-7
Summary of Positions .....	3-8
Graph - General Fund Full-Time Employees per 1000 Population .....	3-9
Relationship between Functional Areas and Funds .....	3-9
Program Matrix of FY 2002-03 Budget .....	3-10
 <b>SECTION IV - GENERAL FUND</b>	
Statement of Revenues and Other Financing Sources .....	4-1
Expense Summary .....	4-2
City Council .....	4-6
Management and Administration .....	4-7
Human Resources .....	4-9
Finance - Summary .....	4-11
Administration .....	4-12
Information Technologies .....	4-14
Purchasing .....	4-16
Telecommunications .....	4-17
City Office Buildings .....	4-18
Plaza .....	4-19
Land Management and Development - Summary .....	4-20
Planning and Community Development .....	4-21
Development Services .....	4-23
Engineering .....	4-24
Street Lighting .....	4-25

## TABLE OF CONTENTS

	<b>PAGE</b>
Police Summary .....	4-26
Support Services .....	4-27
Administration .....	4-29
Field Operations .....	4-30
Fire.....	4-32
Public Services - Summary .....	4-35
Administration .....	4-36
Traffic Operations .....	4-37
Streets .....	4-39
Cemetery .....	4-42
Waste Management .....	4-43
Landscape Operations .....	4-44
Landscape-Hurley Park .....	4-46
Fleet Management .....	4-47
Parks and Recreation .....	4-49
Transportation, Education and Debt Service .....	4-52

### **SECTION V - GENERAL FUND CAPITAL RESERVE FUND**

Statement of Revenues and Other Financing Sources .....	5-1
Budget Request Summary/Capital Outlay .....	5-2

### **SECTION VI - WATER/SEWER FUND**

Statement of Revenues and Other Financing Sources .....	6-1
Budget Summary .....	6-2
Utilities Management and Administration.....	6-4
Water Treatment.....	6-6
Water and Sewer Maintenance and Construction .....	6-7
Technical Services.....	6-10
Wastewater Treatment.....	6-11
Meter Services .....	6-12
Facilities Maintenance .....	6-13
Debt Service and Capital Projects .....	6-14

### **SECTION VII - WATER AND SEWER CAPITAL RESERVE FUND**

Statement of Revenues and Other Financing Sources .....	7-1
Budget Request Summary/Capital Outlay .....	7-2

### **SECTION VIII - TRANSIT FUND**

Statement of Revenues and Other Financing Sources .....	8-1
Budget Summary .....	8-2
Public Services	
Transit Administration.....	8-3
Transit Operations and Transit Capital .....	8-4

## TABLE OF CONTENTS

	<b>PAGE</b>
<b>SECTION IX – SPECIAL REVENUE FUNDS</b>	
Statement of Revenues and Other Financing Sources .....	9-1
Special Revenue Funds .....	9-2
<b>SECTION X - CAPITAL IMPROVEMENT PROGRAM</b>	
Description of Capital Improvement Program .....	10-1
General Fund Capital Improvement Program Schedule .....	10-4
Water and Sewer Capital Improvement Program Schedule .....	10-5
<b>SECTION XI - DEBT MANAGEMENT PROGRAM</b>	
Outstanding Debt .....	11-1
Proposed Debt .....	11-4
Legal Debt Margin Graph .....	11-4
Legal Debt Margin Calculation .....	11-5
Direct and Overlapping Debt.....	11-5
<b>SECTION XII - BALANCING COSTS AND SERVICES</b>	
Service Level and Revenue Projection with Analysis .....	12-1
Departmental Service Levels .....	12-7
<b>SECTION XIII – PERFORMANCE MEASUREMENT</b>	
Performance Measurement Narrative .....	13-1
Residential Refuse Collection .....	13-2
Household Recycling .....	13-4
Yard Waste and Leaf Collection.....	13-6
Police Services.....	13-8
Emergency Communication .....	13-10
Asphalt Maintenance and Repair .....	13-12
Fire Services .....	13-14
<b>SECTION XIV - BUDGET ORDINANCE</b>	
Budget Ordinance of the City of Salisbury .....	14-1
<b>SECTION XV - GLOSSARY</b>	
Glossary of Terms.....	15-1

